

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

REPORTS

AND

FINANCIAL STATEMENTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

GENERAL

Registered Charity Number 1133257

ADDRESS

88 Featherstall Road North
Oldham
OL9 6BX

Committee from 23 January 2023

HONORARY Officers

Mr. Muhammad Abdul Karim	Chairman
Mr. Muhammad Habibur Rahman	Vice Chairman
Mr. Mohammed Nowab Ali	Vice Chairman
Mr. Mohammed Shopik Maih	Vice Chairman
Mr. Soyl Miah	Vice Chairman
Mr. Muzahid Khan	Secretary
Mr. Aftab Miah Kahar	Assistant Secretary
Mr. Mohammed Abdul Hashim	Treasurer
Mr. Aftab Miah	Assistant Treasurer
Mr. Mohammed Moukhtar Ali	Motolli
Mr. MD Afaz Uddin	Assistant Mottolli

EXECUTIVE COMMITTEE MEMBERS

Mr. Anwarul Islam	Mr. Badsha Miah
Mr. Abdul Malik Ahmed	Mr. Saddikur Rahman
Mr. Mohammed Adnan Aziz	Mr Mohammed Abdus Satter
Mr. Shamru Miah	Mr Abdul Kadir

CUSTODIAN TRUSTEES

Mr. Syed Suruk Azhar Miah
Mr. Abdus Sobhan
Mr. Mohammed Mahmud Miah

ACCOUNTANT/ INDEPENDENT EXAMINER

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

BANKERS

Natwest Bank
Oldham Branch
10 Yorkshire Street
Oldham
OL1 1QT

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

GENERAL

Registered Charity Number 1133257

ADDRESS

88 Featherstall Road North
Oldham
OL9 6BX

Committee up to 22 January 2023

HONORARY Officers

Mr. Muhammad Abdul Karim
Mr. Mohammed Abdul Hashim
Mr. Aftab Miah

Secretary
Treasurer
Assistant Treasurer

EXECUTIVE COMMITTEE MEMBERS

Mr. Mohammad Habibur Rahman
Mr. Mohammed Mahmod Miah
Mr. Muzahid Khan
Mr. Mohammed Nowab Ali
Mr. Mohammed Shopik Maih
Mr. Abdul Malik Ahmed

CO-OPTED MEMBERS

Mr. Aftab Miah
Mr. Anwarul Islam
Mr. Mohammed Adnan Aziz
Mr. Shamru Miah
Mr. MD Afaz Uddin
Mr. Soyl Miah

CUSTODIAN TRUSTEES

Mr. Mohammed Moukhtar Ali
Mr. Syed Suruk Azhar Miah
Mr. Ustar Ali Khan (Oct 22)

ACCOUNTANT/ INDEPENDENT EXAMINER

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

BANKERS

Natwest Bank
Oldham Branch
10 Yorkshire Street
Oldham
OL1 1QT

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
REPORT OF THE OFFICERS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2023 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide to complete funeral service, Nikkah service and Islamic education facilities for children as well as adult for both men and women. In addition hold e awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year the we have focused on making organisational improvements for the long-term stability of the Charity. We have resubmitted for planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. We have also started to review our governance structure and documentations with a view to making improvements as necessary.

Our core provision of being a place of daily worship continues to grow and has been expanding on a continuous basis.

We continue to provide Quranic education for adults and children with a wider choice of courses. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like.

We are contentiously working with the local hospital, the CCG and the Coroner's office to have bodies of deceased Muslims released quickly so that families can bury people without delay.

Overall it has been a year where we are building on our previous success and laying the foundation for better provision and facility for the future.

2. FINANCIAL REVIEW

The charity has not created a specific reserve. However, upon advice from the financial advisors of the charity, the Trustees will consider the creation of specific reserves, and a reserves policy, if deemed necessary by the Trustees.

3. ASSETS

Information relating to details of assets is given in Note 2 to the accounts.

4. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board



.....
Muhammad Abdul Karim (Chairman)

Date: 14 January 2024

**Accountant's Report to the Unaudited Financial Statements to the Officers of
OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2023 set out on pages 6 to 13 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

ATS Accountants

8 Rochdale Road
Oldham
OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Shahedul Alam BSc (Hons) CPFA
On behalf of ATS Accountants Ltd

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
BALANCE SHEET AS AT 31 MARCH 2023

			2023	2022
Fixed assets	Notes	£	£	£
Tangible assets	2		3,245,488	3,237,356
Current assets				
Debtors and Prepayments	3	-	-	
Cash at Bank & in Hand	4	772,951		654,305
Net current assets			772,951	654,305
Creditors: Amounts falling due within one year	5			
Interest Free Loan	10		(206,298)	(224,313)
Other Creditors			(1,401)	(5,814)
Net Assets			3,810,740	3,661,535
Funds				
Unrestricted Funds				
Balance brought forward			2,513,518	2,401,244
Prior Year Adjustment			-	-
Surplus for the year			149,205	112,275
Revaluation Reserve			1,148,016	1,148,016
Balance Carried Forward			3,810,740	3,661,535

The financial statements were approved by the board of officers and signed on behalf of the officers by:


 Muhammad Abdul Karim (Chairman)

Date: 14 January 2024

The accompanying notes form an integral part of these accounts.

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
INCOME AND EXPENDITURE ACCOUNT**

	Notes		2023		2022
Income	7	£	£	£	£
Donations and Gifts			293,532		219,321
Funeral Services			162,647		222,372
Other Income			52,702		44,683
Grant Income			<u>20,506</u>		<u>-</u>
			529,388		486,376
Less: Cost of sales	12	13,394		-	
Less: Admin Expenses	9	<u>366,789</u>		<u>374,101</u>	
			<u>(380,183)</u>		<u>(374,101)</u>
Surplus on Ordinary Activities for the year			149,205		112,275
Surplus Brought Forward			2,524,205		2,411,930
Prior Year Adjustment			<u>-</u>		<u>-</u>
Surplus Carried Forward			<u>2,673,410</u>		<u>2,524,205</u>

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS

Unrestricted Funds	2023			2022		
	Unrestricted and Restricted Funds			Unrestricted and Restricted Funds		
	General £	Designated £	Total £	General £	Designated £	Total £
Income (Donations, Gifts and Others)	529,388		529,388	486,376		486,376
Interest Free Loans	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-
	529,388	-	529,388	486,376	-	486,376
Opening Value of Funds	654,305	-	654,305	570,131	-	570,131
Funds Available for Use	1,183,693		1,183,693	1,056,507		1,056,507
Funds Used:						
Cost of sales	(13,394)	-	-	-	-	-
Admin Expenditure	(356,264)*	-	(356,264)*	(363,609)*	-	(363,609)*
Capital Expenditure L&B	(7,663)	-	(7,663)	(38,357)	-	(38,357)
Capital Expenditure F&F	(10,996)	-	(10,996)	(580)	-	(580)
Other Creditors	(4,410)	-	(4,410)	3,705	-	3,705
Karz Hasna						
Loan Increase	420	-	420	5,140	-	5,140
Loan Repayments	(18,435)	-	(18,435)	(8,500)	-	(8,500)
Adjustments, previous year	-	-	-	-	-	-
Closing Value of Funds	772,951	-	772,951	654,305	-	654,305
Balance at Bank Account 1			23,792			11,853
Balance at Bank Account 2			730,631			636,606
Cash in Hand			18,528			5,846
Funds in Hand			772,951			654,305

* Depreciation costs have been removed from Admin Expenditure to reconcile movement of cash and bank funds.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

b) Tangible fixed assets

Tangible Fixed Assets are stated at cost, and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

c) Income

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

d) Expenditure

The expenses are inclusive of VAT where appropriate.

2. TANGIBLE FIXED ASSETS

	Land & Building	Fixtures & Fittings	Motor Vehicles	Total
Cost/ Revaluation at 01 April 2022	3,179,135	107,988	8,500	3,295,623
Revaluation	-	-	-	-
Additions (Works in progress)	7,663	10,996	-	18,659
At 31 March 2023	3,186,798	118,984	8,500	3,314,282
Depreciation				
At 01 April 2022	-	52,654	5,613	58,267
Charges for the Year	-	9,949	577	10,526
At March 2023	-	62,603	6,190	68,793
Net Book Value				
At 31 March 2023	3,186,798	56,380	2,310	3,245,488
At 31 March 2022	3,179,135	55,334	2,887	3,237,356

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

3. DEBTORS

	2023	2022
	£	£
Amounts falling due within one period:	-	-
Amounts falling due after more than one period:	-	-
Total	<u>-</u>	<u>-</u>

4. CASH IN HAND AND AT BANK

	2023	2022
	£	£
Cash at Bank 1	23,792	11,853
Cash at Bank 1	730,631	636,606
Cash in Hand	18,528	5,846
	<u>772,951</u>	<u>654,305</u>

5. CREDITORS

	2023	2022
	£	£
Amounts falling due within one year:		
Interest Free Loans	206,298	224,313
Other Creditors:		
PAYE	-	-
Accruals	981	818
Other creditors	420	-
Deferred Income	-	4,996
	<u>207,699</u>	<u>230,127</u>

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

6. PROVISION FOR LIABILITIES

This year	Last year
£	£
Nil	Nil
-	-

7. INCOME

	2023	2022
	£	£
<u>Donations & Gifts</u>		
Akth	7,610	7,930
Donations	138,655	72,227
Jummah	114,658	111,441
Masjid Boxes	16,412	12,570
Radio	7,860	4920
Shop and House Boxes	8,337	10233
<u>Funeral Services</u>	162,647	222,372
<u>Other Income</u>		
Moktob Classes & Other Class Fees	34,992	26,643
Other Operating Income	17,710	18,040
<u>Grant Income</u>		
Action Together	1,000	-
Worker's Education	19,506	-
Total Income	529,388	486,376

8. FUND RAISING EXPENSES

	2023	2023	2022	2022
	£	£	£	£
Live TV Appeal Charges	-	-	-	-
Travelling & Substance	-	-	-	-
Money Boxes	-	-	-	-
	-	-	-	-

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

9. ADMINISTRATIVE EXPENSES

	2023	2022
Accountancy Fees	1,401	2,992
App & Website Expenses	1,588	400
Bank Charges	2161	114
Cemetery Fees	186,938	218,099
Charitable Donations	14,057	4,600
Cleaning	1,018	899
Equipment expensed	689	-
Funeral Service	2,749	19,403
Insurance	9,649	-
Just Giving	216	216
Legal & Professional Fees	16,693	-
Light and Heat	16,473	17,421
Materials for Masjid	4,353	6,413
Motor Expenses	-	275
Pensions	1745	-
Repairs and Maintenance	4,492	25,034
Stationery and Printing	3,612	-
Sundry	592	-
Tax and PAYE	2,982	4,466
Telephone	321	356
Wages and Salaries	74,460	61,491
Water	1,849	1,429
WEA Expense	8,226	
Depreciation:		
F&F	9,949	9,765
Motor Vehicles	577	727
	366,789	374,101

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

**10. INTEREST FREE LOANS/
KARZ HASANA**

	£	£
Balance b/fwd	224,313	227,673
Interest Free Loans Increase	420	5,140
Less Repaid	(18,435)	(8,500)
	<u>206,298</u>	<u>224,313</u>

11. CAPITAL EXPENDITURE

		2023 £		2022 £
Miscellaneous		-		-
Motor Vehicles	additions	-	additions	-
Land & Buildings	additions	7,663	additions	38,357
Fixtures & Fittings	additions	10,996	additions	580
		<u>18,659</u>		<u>38,937</u>

12. Cost sales :

		2023 £		2022 £
Direct Labour		2472		-
Purchase		10922		-
		<u>13,394</u>		<u>-</u>